RECORDSTION NO. 23802 - CALLED

ALVORD AND ALVORD

ATTORNEYS AT LAW

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March 8, 2006

ELIAS C. ALVORD (1942)

ELLSWCRTH C. ALVORD (1964)

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SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of March 3, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease Agreement previously filed with the Board under Recordation Number 23802-A.

The name and address of the party to the enclosed document are:

Lessor:

Wells Fargo Equipment Finance, Inc.

733 Marquette Avenue

Investors Building, Suite 300

Minneapolis, Minnesota 55479-2048

[Lessee:

The Andersons, Inc. 480 West Dussel Drive Maumee, Ohio 43537]

Mr. Vernon A. Williams March 8, 2006 Page 2

A description of the railroad equipment covered by the enclosed document is:

1 railcar: AEX 000219.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

"Dad M - Line

Edward M. Luria

RWA/anm Enclosures



Wells Fargo Equipment Finance, Inc. Suite 700- Investors Building 733 Marquette Avenue Minneapolis, MN 55479-2048

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| MECCHICANICAN INC. | - | | | |

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Wells Fargo Equipment Finance hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

Railcar Number AEX 000219

The primary document(s) to which this PARTIAL release relates, are between Wells Fargo Equipment Finance (Lessor/Secured Party) and The Andersons, Inc., (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Number(s) 23802 dated 12/31/01 and 23802-A dated 1/21/03.

IN WITNESS WHEREOF, Wells Fargo Equipment Finance has hereunto set its name; by its proper office thereunto duly authorized, this 3rd day of March 2006.

WELLS FARGO EQUIPMENT FINANCE

STATE OF LUNNESOTA

County of HENNEPIN

On this 3rd day of March, 2006, personally appeared Suzanne Barnes, to me personally known, who, being duly sworn, did say that she is the Vice President of Wells Fargo Equipment Finance, and that said instrument was signed by authority of its board of directors, and she acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: Whele & Sustin Notary Public

MICHELLE E. LARSON Notary Public Minnesota Commission Expires January 31, 2010